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*Attorneys for Defendant/Counterclaim-Plaintiff
International Business Machines Corporation*

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH**

THE SCO GROUP, INC.,

Plaintiff/Counterclaim-Defendant,

v.

INTERNATIONAL BUSINESS MACHINES
CORPORATION,

Defendant/Counterclaim-Plaintiff.

**SECOND
SUPPLEMENTAL
DECLARATION OF TODD M.
SHAUGHNESSY**

Civil No. 2:03CV-0294 DAK

Honorable Dale A. Kimball

Magistrate Judge Brooke C. Wells

I, Todd M. Shaughnessy, declare as follows:

1. I represent IBM in the lawsuit brought by SCO against IBM, titled The SCO Group, Inc. v. International Business Machines Corporation, Civil No. 2:03CV-0294 DAK (D. Utah 2003).

2. This second supplemental declaration is submitted in further support of Defendant/ Counterclaim-Plaintiff IBM's various motions for summary judgment. Unless stated otherwise, it is based on personal knowledge.

3. Submitted herewith as Exhibit 600 is a true and correct copy of the Declaration of Charlton R. Greene, dated September 26, 2006.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 29th day of September 2006.

Salt Lake City, Utah

/s/ Todd M. Shaughnessy
Todd M. Shaughnessy

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of September, 2006, a true and correct copy of the foregoing was electronically filed with the Clerk of the Court and delivered by CM/ECF system to the following:

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/s/ Todd M. Shaughnessy